

CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 6216

Chapter 217, Laws of 2004

58th Legislature
2004 Regular Session

TIMBERLAND--TAX DEFINITION

EFFECTIVE DATE: 6/10/04

Passed by the Senate February 11, 2004
YEAS 49 NAYS 0

BRAD OWEN

President of the Senate

Passed by the House March 2, 2004
YEAS 94 NAYS 0

FRANK CHOPP

Speaker of the House of Representatives

CERTIFICATE

I, Milton H. Doumit, Jr., Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6216** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MILTON H. DOUMIT JR.

Secretary

Approved March 29, 2004.

FILED

March 29, 2004 - 3:16 p.m.

GARY F. LOCKE

Governor of the State of Washington

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 6216

Passed Legislature - 2004 Regular Session

State of Washington 58th Legislature 2004 Regular Session

By Senate Committee on Natural Resources, Energy & Water (originally sponsored by Senators Rasmussen, Swecker, Doumit and Hargrove)

READ FIRST TIME 01/29/04.

1 AN ACT Relating to defining timber land to include certain
2 incidental uses; amending RCW 84.34.020; and creating a new section.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 84.34.020 and 2002 c 315 s 1 are each amended to read
5 as follows:

6 As used in this chapter, unless a different meaning is required by
7 the context:

8 (1) "Open space land" means (a) any land area so designated by an
9 official comprehensive land use plan adopted by any city or county and
10 zoned accordingly, or (b) any land area, the preservation of which in
11 its present use would (i) conserve and enhance natural or scenic
12 resources, or (ii) protect streams or water supply, or (iii) promote
13 conservation of soils, wetlands, beaches or tidal marshes, or (iv)
14 enhance the value to the public of abutting or neighboring parks,
15 forests, wildlife preserves, nature reservations or sanctuaries or
16 other open space, or (v) enhance recreation opportunities, or (vi)
17 preserve historic sites, or (vii) preserve visual quality along
18 highway, road, and street corridors or scenic vistas, or (viii) retain
19 in its natural state tracts of land not less than one acre situated in

1 an urban area and open to public use on such conditions as may be
2 reasonably required by the legislative body granting the open space
3 classification, or (c) any land meeting the definition of farm and
4 agricultural conservation land under subsection (8) of this section.
5 As a condition of granting open space classification, the legislative
6 body may not require public access on land classified under (b)(iii) of
7 this subsection for the purpose of promoting conservation of wetlands.

8 (2) "Farm and agricultural land" means:

9 (a) Any parcel of land that is twenty or more acres or multiple
10 parcels of land that are contiguous and total twenty or more acres:

11 (i) Devoted primarily to the production of livestock or
12 agricultural commodities for commercial purposes;

13 (ii) Enrolled in the federal conservation reserve program or its
14 successor administered by the United States department of agriculture;
15 or

16 (iii) Other similar commercial activities as may be established by
17 rule;

18 (b) Any parcel of land that is five acres or more but less than
19 twenty acres devoted primarily to agricultural uses, which has produced
20 a gross income from agricultural uses equivalent to, as of January 1,
21 1993:

22 (i) One hundred dollars or more per acre per year for three of the
23 five calendar years preceding the date of application for
24 classification under this chapter for all parcels of land that are
25 classified under this subsection or all parcels of land for which an
26 application for classification under this subsection is made with the
27 granting authority prior to January 1, 1993; and

28 (ii) On or after January 1, 1993, two hundred dollars or more per
29 acre per year for three of the five calendar years preceding the date
30 of application for classification under this chapter;

31 (c) Any parcel of land of less than five acres devoted primarily to
32 agricultural uses which has produced a gross income as of January 1,
33 1993, of:

34 (i) One thousand dollars or more per year for three of the five
35 calendar years preceding the date of application for classification
36 under this chapter for all parcels of land that are classified under
37 this subsection or all parcels of land for which an application for

1 classification under this subsection is made with the granting
2 authority prior to January 1, 1993; and

3 (ii) On or after January 1, 1993, fifteen hundred dollars or more
4 per year for three of the five calendar years preceding the date of
5 application for classification under this chapter.

6 Parcels of land described in (b)(i) and (c)(i) of this subsection
7 shall, upon any transfer of the property excluding a transfer to a
8 surviving spouse, be subject to the limits of (b)(ii) and (c)(ii) of
9 this subsection;

10 (d) Any lands including incidental uses as are compatible with
11 agricultural purposes, including wetlands preservation, provided such
12 incidental use does not exceed twenty percent of the classified land
13 and the land on which appurtenances necessary to the production,
14 preparation, or sale of the agricultural products exist in conjunction
15 with the lands producing such products. Agricultural lands shall also
16 include any parcel of land of one to five acres, which is not
17 contiguous, but which otherwise constitutes an integral part of farming
18 operations being conducted on land qualifying under this section as
19 "farm and agricultural lands"; or

20 (e) The land on which housing for employees and the principal place
21 of residence of the farm operator or owner of land classified pursuant
22 to (a) of this subsection is sited if: The housing or residence is on
23 or contiguous to the classified parcel; and the use of the housing or
24 the residence is integral to the use of the classified land for
25 agricultural purposes.

26 (3) "Timber land" means any parcel of land that is five or more
27 acres or multiple parcels of land that are contiguous and total five or
28 more acres which is or are devoted primarily to the growth and harvest
29 of timber for commercial purposes. Timber land means the land only and
30 does not include a residential homesite. The term includes land used
31 for incidental uses that are compatible with the growing and harvesting
32 of timber but no more than ten percent of the land may be used for such
33 incidental uses. It also includes the land on which appurtenances
34 necessary for the production, preparation, or sale of the timber
35 products exist in conjunction with land producing these products.

36 (4) "Current" or "currently" means as of the date on which property
37 is to be listed and valued by the assessor.

1 (5) "Owner" means the party or parties having the fee interest in
2 land, except that where land is subject to real estate contract "owner"
3 shall mean the contract vendee.

4 (6) "Contiguous" means land adjoining and touching other property
5 held by the same ownership. Land divided by a public road, but
6 otherwise an integral part of a farming operation, shall be considered
7 contiguous.

8 (7) "Granting authority" means the appropriate agency or official
9 who acts on an application for classification of land pursuant to this
10 chapter.

11 (8) "Farm and agricultural conservation land" means either:

12 (a) Land that was previously classified under subsection (2) of
13 this section, that no longer meets the criteria of subsection (2) of
14 this section, and that is reclassified under subsection (1) of this
15 section; or

16 (b) Land that is traditional farmland that is not classified under
17 chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a
18 use inconsistent with agricultural uses, and that has a high potential
19 for returning to commercial agriculture.

20 NEW SECTION. **Sec. 2.** The purpose of the amendatory language in
21 section 1 of this act is to clarify the timber land definition as it
22 relates to tax issues. The language does not affect land use policy or
23 law.

Passed by the Senate February 11, 2004.

Passed by the House March 2, 2004.

Approved by the Governor March 29, 2004.

Filed in Office of Secretary of State March 29, 2004.